

EXHIBIT 3



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
August 28, 2014

LARGE BUSINESS AND
INTERNATIONAL DIVISION

Microsoft Corporation and Subsidiaries
One Microsoft Way
Redmond, WA 98052
ATTN: Michael J. Bernard, U.S. Tax Counsel

SUBJECT: Scheduling of 200406-200606 Examination Interviews

Dear Mike:

Thank you for agreeing to make available for interview the below-listed employees. As discussed, these will be LB&I examination interviews conducted under the same guidelines that apply to summons interviews.

We are accommodating your request that these interviews of Microsoft employees be conducted at your Redmond campus and understand that you have reserved space to make that possible. In addition to reserving adequate space for the interviewee, the court reporter and approximately six IRS attendees (as well as whomever you invite), please arrange for the interview room to be equipped with (i) a phone with a suitable microphone to allow remote attendees to listen in and (ii) a projector/screen to allow reference to electronic native files on an as-needed basis. In addition to the interview room, we also request that an adjacent or nearby break out room with a phone be provided for our attendees to meet separately if needed.

Please find below a table showing the individuals we would like to interview, the weeks we would like to conduct each interview, and our ballpark estimate of duration and general subject matter for each interview:

<u>Name</u>	<u>Anticipated Subject Area</u>	<u>Estimate of Time (Hours)</u>
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Week of 9/15

Taylor L. Hawes	SAP System	2
Richard Berry	SAP System	4
Jeff P. Sargent	MS Sales	2
Arthur So	MS Sales	4

Ka Kui Bosco Chau	Business Investment Funds	2
Jeffrey S. Raikes	Office/ Total Budget	2-3
Terrence R. Crowley	Office/ R&D Budget	2

Week of 9/22

Chris Capossela	Office/ Marketing and S&M Budget	3-4
Chris Suh	Forecasts	2-3
Eric Rudder	Servers & Tools/Budget, Open source strategy, Developer evangelism	4
Robert Kelly	Servers & Tools/ Budget, Open source strategy, Developer evangelism	4
Allison Watson	Partner Programs	4
James Allchin	Windows/Budget, Platforms development	2
David Webster	MS Brand & Advertising	2
David Hamilton	CMG/Branding	2
Nick Parker	OEM Relationships	2

Week of 10/6

Robert Jeff Hansen	Marketing research and Brand	2-3
Lori Moore Ross	Product support services	2
Marlena Werder	Product support services	2
Matthew L. Fingerhut	PSS-technical support	2
Mitra Azizirad	Developer evangelism	2-3
Timothy R. O'Brien	Developer evangelism	2
Sivaramakichenane Somsegar	Open source strategy	2-3
Craig J. Mundie	Open source strategy	2
Lynne H. Grankel	Channel partner relationships (reseller/distributor)	2-3
Lyndia Kim Frey	Channel partner relationships (reseller/distributor)	2-3
Ann-Marie Rockwell	Channel partner relationships (OEM)	2
Mathew F. Roberts	Channel partner relationships (OEM)	2
David Guenther	Company data used in KPMG modeling	2-3

In addition to the above-listed Microsoft employees, we intend to interview former KPMG employees Anne Welsh and Brian Burt. We likely will contact KPMG, in addition to the individuals themselves, to schedule these interviews. If you have current contact information for either Ms. Welsh or Mr. Burt, or someone you would suggest we contact at KPMG, we would welcome that information. We hope to arrange an interview of Ms. Welsh for the week of September 22-26 and anticipate her interview will take most of

the day. We hope to arrange an interview of Mr. Burt the week of October 6-10 and anticipate his interview will take two to three hours.

To follow up on our discussion on August 28th, in addition to representatives from the LB&I examination team and IRS Counsel, we likely will have one or more contractors attend, participate and/or listen in to the interviews. In addition to our economist and industry experts, this may include outside counsel from Quinn Emanuel retained to assist LB&I in its evaluation and examination of this matter.

I understand that you would like to initially schedule each interview for only two hours, rather than some longer period of time. Our goal will be to minimize the amount of time we spend with each interviewee and the amount of time we need to spend at the interviews. However, at this point, we anticipate that a number of the interviews likely will take more than two hours, so we have done our best to indicate in the table above our ball park time estimate for each interview.

To avoid any confusion, please also find attached a revised version of IDR IE-2209 that clarifies request No. 1, specifically, the scope of requested documents related to the Americas Transactions.

If you have any questions, please feel free to contact me at (202) 515-4315.

Sincerely,

Eli Hoory
Special Projects Deputy, Transfer Pricing Operations

cc: Walter Choi

Encl: IDR IE-2209 (Revised)